GOVERNMENT OF MADRAS. Secdt. (I-28 —60,906—4-1-52.

Public Works (1952) Department.

~~Endorsement~~
~~D.O.~~
Memorandum
~~Lodged~~

No. 40663 P/52-10

Dated 17. 2. 1953.

closed

FURTHER PAPERS.

Department.	Number.	Series.	Date.

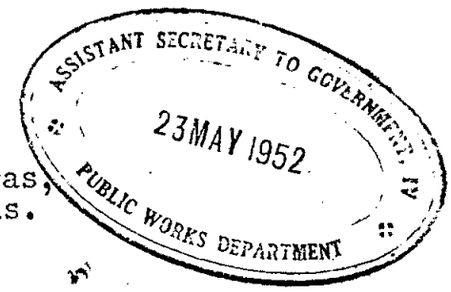
THE WESTERN INDIA TILE MANUFACTURERS' ASSOCIATION

(Incorporated under the Indian Companies Act)

Mangalore-1, 20th May 52.

From

Sri J.P. Rego,
President.



40663

To

The Secretary to the Government of Madras,
P.W.D. (Electricity), Madras.

Sir,

Sub: Enhancement of Electricity rates for Industrial purposes in Mangalore.

The Mangalore Electric Supply Co., Ltd. has increased their electricity rates for Industrial concerns by about 75 per cent with effect from 1st April 52, so that when our member-factories received the bills from that Company for April 52, they were surprised to find a very enhanced demand. This Association at once contacted the Company, and was told that the enhancement was due to enormous increase in the price of crude oil from last January. Our members however were unable to pay the enhanced rate, and have made only a part payment, pending this appeal to the Government.

2. The Tile Industry is passing through critical times at present. Prices have fallen down due to famine conditions in Gujerat and to transport difficulties both by sea and rail. Secondly, the port is closed for the monsoon, and stocks will have to be allowed to accumulate from now till September next. Thirdly, the factories had to pay in April new levies for the State Insurance Fund in addition to annual assessments of Sales Tax and Income-tax. So the present is the most inopportune to charge an enhanced rate for power consumed by tile factories.

3. Even ordinarily, the monsoon months are a period of financial strain to the tile factories here. They are unable to stand any additional burden, and so they may have reluctantly to close down the factories if the enhancement of electricity rates is given effect to.

4. On the other hand, the M.E.S. CO. argue that they are forced to pass the increased burden of crude oil prices to the

3

consumers. The enhancement is from two annas a unit to about 3½ annas. The company further argue that half-anna of this enhancement will go to the Government as duty. While the rate was two annas, there was no duty payable to the Government, whereas at the enhanced rate a duty becomes payable. Our first request to the Government is that this duty may be waived for the present, and the electricity rates charged to the factories may be reduced to that extent.

5. We understand that the Company pay sales tax to the Government now, even though they get their supplies of crude oil from Ernakulam which is outside the Madras State. It seems they have protested against the charge of such sales tax and the matter is pending with the Government. Our second request is that the purchase of crude oil by the Company may be exempted from Sales Tax, and the benefit thus obtained by the Company maybe passed on to the industrial consumers.

6. Even these concessions will not nullify the enahncement. The company will have to economise in other directions with or without Government aid or intervention. It is however imperative in the interests of the Tile Industry that the increase in rate should at any cost be avoided. So we humbly request the Government to take other measures to reduce the power rates and to avoid the increase charged by the Company. If the factories are forced to close down, thousands of workers will be thrown out of employment and the entire economy of this district will be upset.

7. The M.E.S.Co. have given our members time only till end of July 52 to pay up the balance, and so we request that early orders may be passed in the matter preventing them from giving effect to the enhancement.

Yours faithfully,

~~President.~~

Copy to: 1. The Chief Inspector of Electricity.

2. The M.E.S. Co.Ltd., Mangalore.

P.W.D.(P.)

39
30.1 Endt. No. 40663-P/52-1 dated. 29/5/52.

Copy forwarded to the Chief Electrical Inspector to Govt. for ~~necessary action~~ remarks.

O/C. Asst. Secy to Govt.
27/5/52 28/5/52

To the Chief Electrical Inspector to Govt.
(with copy of pp. 1-3 ante omitting para 5).

Note: From the address entry at the foot of p. 3 ante, it is not clear whether a copy of the petition has been sent to the C.E.I.G. The draft above is therefore for approval.

After issue Revenue may see with reference to para 5 at p. 3 ante

27.5.52 28/5/52 Rev (ai)

ADDITIONAL ASST. SECRETARY TO GOVT. REVENUE DEPT. 37050N

P.W.U.O. 40663-P/52. 2
4/6/52.

5

Form No. 33a.

THE MANGALORE ELECTRIC SUPPLY CO., LTD.

Managing Agents.

OCTAVIUS STEEL & CO., LTD.

GRAMS : "LAPIZANDO, CALCUTTA."
Phone No. City 1146 (2 Lines)

POST BOX No. 55
14, OLD COURT HOUSE STREET,
Calcutta 1,

GOVERNMENT OF INDIA
31 MAY 1952
PUBLIC WORKS DEPARTMENT

29th May 1952.

Ref. No. Man/2983/22/1

The Secretary to the Government of Madras,
P.W.D. (Electricity),
Fort St. George,
Madras.

42985

Dear Sir, Increase in Cost of Fuel Oil - Adjustment of Rates.

Pp 1-3 and

We have received a copy of a letter dated 20/5/52, which the President of the Tile Manufacturers Association, Mangalore, has addressed to you, requesting Government intervention in the matter of the rates increase introduced by this Company on the 1st of April last, his contention being that Tile Manufacturers at Mangalore, burdened with State Insurance levies and annual assessment of Sales and Income Tax, may be forced to close down if the increase remains in operation.

We fully appreciate the difficulties with which the Tile Industry is confronted, but would point out that the Company's position has been rendered equally precarious by the ever-rising cost of fuel, in which connection we would remark that whereas supplies purchased in January 1951 were billed at Rs.139/- per ton, f.o.r. Ernakulam, plus 1% Sales Tax, the present delivered cost including Sales Tax at 1 Anna 6 Pies per gallon (approximately Rs.24/- per ton) is Rs.323/- per ton. This, you will appreciate, has had a very serious effect on generating costs, fuel oil being the largest single ingredient, and if the Company is to survive the impact a portion of the burden must be passed on to its Consumers, this having been done by adjusting the basic rates of Annas 2 per unit or less according to the cost of fuel in a manner similar to that adopted by the Government of Madras in Thermal Areas in the Province.

Prior to the 1st of April Tile Factories were supplied with energy at a maximum of 2 Annas per unit; thus, the fuel cost adjustment effective from that date renders their offtake subject to Electricity Duty. As the President of the T.M.A. has indicated that remission of this charge would afford the Industry a measure of relief, we shall be glad if you will kindly consider this letter as an application to the effect that for the purpose of Electricity Duty the fuel cost adjustment figure will not be taken into account in calculating rates.

Yours faithfully,
per pro Octavius Steel & Co. Ld.

(J.A.Sayer)
Managing Agents

SN

12.6.

P.W.D. (P.)

40663-P/52-2

Endt. No. ~~42985-P/52~~- dated. 11-6-52.

Copy forwarded to the C.E.I.G. for remarks in continuation of Govt. Endt. No. 40663-P/52-1 dated 29-5-52.

11.6.52

10.6.52 10.6.52

To the CE.I.G.
with copy of
pp. 1-3 ante.

D&I

16/6.

Ho 663-1152

Form No. 33a.

THE MANGALORE ELECTRIC SUPPLY CO., LTD.

Managing Agents.

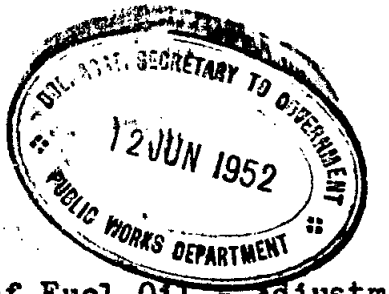
OCTAVIUS STEEL & CO., LTD.

GRAMS : "LAPIZANDO, CALCUTTA."
Phone No. City 1146 (2 Lines)

POST BOX No. 55
14, OLD COURT HOUSE STREET,

4663 4299 *Calcutta 1,* 10th June *1952* .

Ref. No. Man/ /22/1



The Secretary to the Government of Madras,
P.W.D., Electricity,
Fort St. George,
Madras.

Sub: Increase in Cost of Fuel Oil - Adjustment of Rates.
Ref: Our letter No.Man/3983/22/1 dated 29/5/52.

Dear Sir,

11.57 amb

Please refer to paragraph 2 of our above letter, and note that Rs.139/- per ton f.o.r. Ernakulam, plus 1% Sales Tax, was the rate in force in January 1948, and not 1951.

The figure in January 1951 was Rs.195/2/- per ton, plus Cochin Sales Tax at Ps. 3 per Rupee.

The error is regretted.

Yours faithfully,
per pro Octavius Steel & Co. Ltd.

(J.A.Sayer)
Managing Agents

SN

10

pp 11-12 removed and added to note file (os pp 1-2 nf)

SL 19.6

P.W.D.

Endt. No. 40 663-P/52.3: dated 18/6/52.

Copy forwarded to the C.E.I.G: in continuation of Govt. Endt. No: 40 663-P/52-2 dated 11-6-52.

18.6.52

17.6.52 17.6.52

To the C.E.I.G./
with copy of
P. 5 ante.

Tel:- "Electricity".

ELECTRICITY DEPARTMENT.

ASST. SECRETARY TO GOVT. 23 JUN 1952 PUBLIC WORKS DEPARTMENT

From	To
Sri K.V.Karantha, M.A., M.I.E., Chief Electrical Inspector to Government, 157, Mount Road, Madras-2.	The Secretary to Government, Public Works Department, Fort St. George, Madras-9.

No.654 Accts/52-2 dated 23-6-52.

Sir,

Sub:- Electricity - Mangalore Electric Licensee - Accounts for 1949-50.

Ref:- 1) Government, Public Works Department Endt. No.40663 P/52-1 dated 29-5-52.
and 2) Letter No.Man 3983/22/1 dated 29-5-52 from Mangalore Electric Supply Corporation to the Secretary to Government with copy to Chief Electrical Inspector to Government and Government Endt.No.40663 P/52-2, Public Works Department dated 11-6-52 thereon.

---oOo---

With reference to the above, I have to state that in respect of Mangalore Electrical Undertaking, it was observed from the accounts for 1949-50 and 1950-51 that the licensee was earning clear profit in excess of reasonable return and so the licensee was requested to submit proposals for reducing the rate.

2/ Consequent on the abnormal increase in the cost of fuel oil during the current year the licensee fears that the clear profit will become less than the reasonable return as has been explained in the Company's letter No.Man 3863/22/1 dated 24-5-52 (copy enclosed) and so it is reported that the Company has increased rates to cover the deficit. This increase is also required to cover the payment of duty consequent on increasing the rates on the sale of energy at more than annas 2.

3/ The licensee has been asked in my letter No.7029 Accts/50-14 dated 10-6-52 for further particulars with regard to the estimated increase in revenue consequent on increase in rates so as to compare it with the increase in expenditure on account of high cost of fuel oil and it has also been suggested to report whether it will not be possible to adopt the old rates, adjusting the amount set apart during 1949-50 and 1950-51 for tariff and dividend control reserve if the clear profit is less than the reasonable return. A copy of my letter addressed to the licensee is enclosed for information of Government. A further report in this regard will be submitted to Government on receipt of reply from the licensee.

Encl: 2.

Yours faithfully,

Chief Electrical Inspector to Govt.

cnd/23-6-52.

'X' above may be awaited till 15-8-52.

14

Ref:- "Secretary".

SECRETARIAT PAPER.

Proc.		To
Cpl P.M. Pasanna, P.A., W.I.E., Chief Electrical Inspector to Government,		The Secretary to Government, Public Works Department,
No. 45, Ward No. 142, "Guru" Road, Vasantpura.		Room 31, Room 9, 2nd Floor.

No.CSA Accts/5 - 1 dated 22-5-82.

Sir,

Sub:- Tentativity - Variation Electric Licence - Accounts for 1949-50.

Ref:- 1) Government, Public Works Department Instt. No.40 /A P\52-1 dated 29-5-52. and 2) Letter No."An CPEE\52\1 dated 24-5-52 from "Angalore Electric Supply Corporation" to the Secretary to Government with copy to Chief Electrical Inspector to Government and Government Instt.No.40CC1 P\52-2, Public Works Department dated 1-6-52 thereon.

---oOo---

With reference to the above, I have to state that in respect of "Angalore Electrical Undertaking", it was observed from the account for 1949-50 and 10-01 that the licensee was earning clear profit in excess of reasonable return and so the licensee was requested to submit proposals for reducing the rate.

Consequent on the abnormal increase in the cost of fuel oil during the current year the licensee feels that the clear profit will be more less than the reasonable return as explained in the Company's letter No.Gan CPEE\22\1 dated 24-5-52 (copy enclosed) and so it is reported that the Company has increased rates to cover the deficit. While increase is also required to cover the payment of duty consequent on increasing the rates on the sale of energy at more than 2000 K.

The licensee has been asked in my letter No.2052 Accts\ 52-14 dated 10-6-52 for further particulars with regard to the estimated increase in revenue consequent on increase in rates so as to compare it with the increase in expenditure on account of high cost of fuel oil and it has also been suggested to report whether it will not be possible to adopt the old rates, adjusting the amount set apart during 1949-50 and 1950-51 for tariff and dividend control reserve if the clear profit is less than the reasonable return. A copy of my letter addressed to the licensee is enclosed for information of Government. A further report in this regard will be submitted to Government on receipt of reply from the licensee.

Encl: 2.

Yours faithfully,

Chief Electrical Inspector to Govt.

and 52-6-52.

Copy of letter No.Man/3863/22-1 dated 24-5-1952 from M/s.Mangalore Electric Supply Co., Ltd., to the Chief Electrical Inspector to Government, 157, Mount Road, Madras-2.

Increase in cost of fuel oil - Adjustment of Rates.

Appended are figures which support the rates adjustment introduced with effect from the 1st of April 1952:-

1951-52.

Estimated revenue surplus, 1951/52	Rs.1,37,625/-
Revenue surplus, 1950/51.	1,45,683/-
	8,058
Clear profit for 1951/52.	75,880/-
Less decrease in revenue surplus, 1951/52	8,058/-
	67,822/-
Less increase in revenue return due to estimated increase in capital base by 60,000/-, 5%	3,000/-
Estimated clear profit for 1951/52. ...	64,822/-
say,	65,000/-
	59,000/-
Excess: Rs.	8,000/-

1952/53.

Units generated, 1951/52.	3,580,920
Estimated increase in 1952/53, 12½%	447,615
Estimated units to be generated in 1952/53.	4,028,535

Fuel consumption at 12.6 units per gallon = 319,724 gallons.

Increase in cost of fuel oil at 50/- for each 250 gallons.	...	Rs. 63,945/-
Estimated increase under other heads.	...	4,000/-
Total increase in expenditure.		67,945/-
Estimated increase in revenue due to increase in units sold.	...	13,000/-
Nett increase in expenditure, 1952/53	...	54,945/-
		Say 55,000/-
Estimated clear profit in 1951/52	...	65,000/-
Less estimated nett increase in expenditure, 1952/53.	...	55,000/-
		10,000/-
Estimated increase in reasonable return due to estimated increase in capital base by 40,000/-, 5%.	...	2,000/-
Estimated clear profit, 1952/53.	...	Rs. 8,000/-
Reasonable return for 1952/53.	...	61,000/-
Clear profit.	...	8,000/-
		Rs. 53,000/-

From the above it will be seen that but for the introduction of the revised rates necessitated by increase in the cost of fuel oil the clear profit for the year 1952/53 would have fallen short of the reasonable return by Rs.53,000/-.

- P.T.O.

Copy of letter No.7029 Accts/50-14 dated 10-6-52 from the Chief Electrical Inspector to Government, 157, Mount Road, Madras-2 to M/s.Octavious Steel and Company Ltd., 14, Old Court House Street, Calcutta.

--ooo--

Sub:- Accounts - Mangalore Electric Licence - Accounts for 1949-50.

Ref:- Your letter No.Man.3863/22/1 dated 24-5-52.

It is noted from your above letter that you have increased rates under certain tariff with effect from 1-4-52 and that but for the introduction of the revised rates, the clear profit for the year 1952-53 would have fallen short of the reasonable return by Rs.53,000/-. You have not furnished the estimated increase in revenue due to the increase of rates. This information may please be furnished tariff-war so as to enable this office to check whether clear profit actually falls short of the reasonable return.

According to paragraph II(2) of sixth schedule to the Electricity Supply Act, 1948, the tariffs and dividends control reserve shall be available for disposal by the licensee only to the extent by which the clear profit is less than the reasonable return in any year of account. As per 1949-50 and 1950-51 accounts, the amounts set apart for tariffs and dividends control reserve is Rs.21,590-(vide this office letter No.7029/Accts/50-11 dated 1-3-52) and Rs.7,938/-. These amounts can be adjusted to the extent the clear profit is less than the reasonable return. Please therefore state whether after adjusting the above reserve fund, the proposed increase in rate from 1-4-52 is absolutely necessary.

An early reply is requested.

--ooo--

(TRUE COPIES)

cnd/23-6-52.

for Chief Electrical Inspector to Govt.

THE

Western India Tile Manufacturers' Association

(INCORPORATED UNDER THE INDIAN COMPANIES ACT).

ROSARIO CHURCH ROAD, MANGALORE, S. INDIA.

Telegrams: "WITMA"

Date 21st July 19 52.

To

The Secretary to the Government of Madras,
P.W.D. (Electricity), Madras.

Sir,

Sub: Enhancement of Electricity rates for Industrial purposes in Mangalore.

I beg to draw your attention to my letter of 20th May 1952. Our factories have been paying the sums demanded by the Company since 1st April 52 under protest, and as stated in the last para of that letter, the M.E.S.Co. has given us time only till end of this month to pay up the full amounts demanded.

So I humbly request that early and favourable orders may be passed in the matter before the end of this month.

Yours faithfully,

President.

Copy to: 1. The Chief Inspector of Electricity to the Government of Madras, Mount Road, Madras 2.
2. The M.E.S. Co.Ltd., Mangalore.

A.S

P.W.D. (P.)

A copy of the above letter has been sent to the C.E.I.G. The further report

18

of the C.E.I.G. referred to at 'X' on p. 13 ante has not yet been received. The C.E.I.G. may be reminded. The draft below is for approval . . .

2.8.52 KP 4.8.52

6/8

P. W(P,)

Memo No. 40663-P/52-4 dy 4-8-52.

Sub: Elec - Mangalore Electric Licence - Rates for industrial purposes.

Ref: From the C.E.I.G. No. 654 Accts/52-2 dy 23.6.52 1 Encl
" " Western India Tile Manufacturers' Association letter dy 21.7.52 p17 ante

The C.E.I.G. is requested to expedite submission of his further report.

KP 4.8.52

DM 6.8.52

DD/MM { To the C.E.I.G. ✓

P 19

THE

Western India Tile Manufacturers' Association

(INCORPORATED UNDER THE INDIAN COMPANIES ACT).

ROSARIO CHURCH ROAD, MANGALORE, S. INDIA.

Telegrams: "WITMA"

7160

Date 21st August 1952.

To

The Secretary to the Government of Madras,
(P.W.D. Electricity), Madras.

DEPUTY SECRETARY TO GOVERNMENT
23 AUG 1952
PUBLIC WORKS DEPARTMENT

Sir,

Sub: Enhancement of Electricity rates for Industrial purposes in Mangalore.

I beg to draw your kind attention to my letters of 20th May 1952 and 21st July 1952. The time given to us by the M.E.S. Co. to make part payments has expired on 31st July 1952.

2. The M.E.S. Co. is now demanding full payment with the balances of previous months at enhanced rates. I request the Government to pass early and favourable orders in the matter, and to direct the company immediately not to demand full payments pending such final orders.

Yours faithfully,

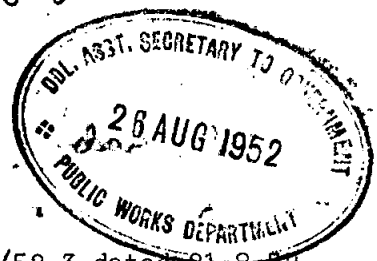
President.

Copy to 1. The Chief Inspector of Electricity to the Government of Madras, Mount Road, Madras 2.
2. The M.E.S. Co. Ltd., Mangalore.

ELECTRICITY DEPARTMENT.

7/605

From
SRI.K.V.KARANTHA, M.A., M.I.E.,
Chief Electrical Inspector to Government,
157, Mount Road, Madras-2.



To
The Secretary to Government,
Public Works Department,
Fort St. George, Madras-2.

Letter No.654-Accts/52-3 dated 21-8-52.

Sir,

Sub: Electricity - Mangalore Electric Licence - Rates for industrial purpose.
Ref: Government, P.W.D.Memo.No.40663-P/52-4 dated 4-8-52.

The question relating to the increase in rate in the Mangalore Electric Licensee's area is being examined by this office and some further particulars required have been called for from the licensee. A report to Government in this regard will be submitted shortly.

Yours faithfully,

Karantha

Chief Electrical Inspector to Government.

22/8

22/8/52

Ad/21-8-52.

22.

63/47

P.W.D. (P.)

Memo No. 40663-P/52-5 dated 4/9/52.

Sub: [as on p. 21 ante]

Ref: From the Western India Tile Manufacturers' Assoc. letter dated 21.8.52, with copy to E.E.I.G.

Ref. 1 on I. From the E.E.I.G. dr. No. 654 Accts/52-3 dt/21.8.52.

The E.E.I.G. is requested to offer his remarks urgently on para 2 of the letter first cited above, pending submission of his further report referred to in his letter cited above.

30.8.52

30.8.52

4.9.52

To the E.E.I.G.

Tel:-"Electricity".

Electricity Department

ADDL. ASST. SECRETARY TO GOVERNMENT
6-OCT 1952
PUBLIC WORKS DEPARTMENT

From
Sri K.V.Karantha, M.A., M.I.E.,
Chief Electrical Inspector to
Government, 157, Mount Road,
M a d r a s-2.

To
The Secretary to Government,
Public Works Department
Fort St. George,
M a d r a s-9.

No.654 Accts./52-4 dated 1-10-52.

Sir,

Sub:- Electricity - Mangalore Electric Licence - Rates for industrial purpose.

Ref:- Government (Public Works Department) Memorandum No.40663 P/52-5 dated 4-9-52.

--0o0--

1) With reference to Government Memorandum cited above, I have to state that the question relating to the enhancement made in the rates for energy supplied to industrial purpose has not yet been finally settled. Since the increase in rates was ~~nearly~~ made consequent to the increase in the cost of fuel oil it does not appear to be in order to ask the licensee to defer collection of bills in respect of these consumers until the question of enhancement is finally settled since the licensee has to pay the increased cost of oil right through. The increase is also within the power of the licensee to enforce.

2) I suggest that it would not be in order to give any orders to defer the collection of energy charges. Refunds can be arranged if it is later decided that the rates are high. In this connection I would invite reference to my letter to the licensee No.7029 Accts./50-21 dated 19-9-52 - copy already sent to Government. Regarding electricity duty, the position is no doubt unfortunate, but exemption from payment of duty may involve modification to the Duty Act.

3) I have no remarks to offer on levy of Sales-Tax on oil purchased at Ernakulam.

4) The Tile Manufacturers' Association may be informed that the matter is now under correspondence with the licensee and pending a final decision in the matter, the energy charges as claimed by the licensee may be paid by them.

Yours faithfully,

Chief Electrical Inspector to Govt.

cnd/3-10-52.

62/15.10

P.W.D.(P.)

Memo No. 40663 P/52-6 dated 14.10.52

Sub: Elec - Mangalore Electric Licence - Rates for industrial purposes

Ref: From the Western India Tile Manufacturer's Association letter dated 21-8-52.

The Western India Tile Manufacturers' Association is informed that the matter is now under correspondence with the Mangalore Electric Licensee, ~~and~~ Pending a final decision in the matter, the energy charges as claimed by the licensee may be paid.

14.10.52

To

The Western India Tile Manufacturers Assocn. 12.10.52 13.10.52

Rosario Church Road, Mangalore.

Copy to C.E.L.C. w.r.t. his dr. No. 654-Accts-52-4 dated 1-10-52.

S.E.

T.O.

26 P

N2

Note. Please see the C.E.I. Gs letter at p. 23 cf.
The draft overleaf is for approval
After issue, Rly. may see with reference to their note at 'X' on p. 12 cf.

12/10/52 18.10.52 14.10.52 Rly (ai)

P.W.D. No. 40663 P/52 23.10.52

Rly Dept

D. AS

Please see the notes of this Dept. on pp 11-12 ante & the Chief Electrical Inspector's letter on page 23 ante. The presumption expressed in A.S's note on pp 11-12 ante that the Travancore & Cochin are levying tax or duty on the fuel oil purchased at Ernakulam by the Company seems to be correct. The file may be returned to PW.

25 OCT

8477 3 N

3.11.52 4.11.52 PW

93843

7-NOV 1952

Rly No. 8477 3/52

5-11-52

27 P.W.D. P.I.

Memo No 40663 P/Sa.85/7 13.11.52.

Sub:- Elecy - Mangalore Electric Licence - Rates for industrial purposes.

Ref:- From C.E.I.G. Lr. No 654 Accts/52-4/7 1.10.52.

The C.E.I.G. is requested to state the stage at which the matter ~~stands~~ remains at present.

The C.E.I.G.

13/11/52

12.11.52

13.11.52

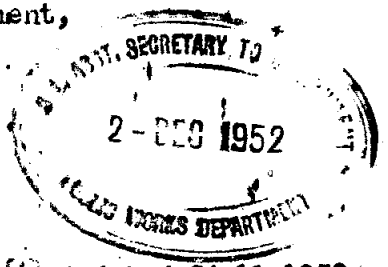
7 CS 1/14.11 14.11

P 23 P

Tel: "ELECTRICITY" ELECTRICITY DEPARTMENT.

9.

From
The Chief Electrical Inspector to Government,
157, Mount Road, Madras.2.



To
Messrs. Octavious Steel & Co., Ltd.,
14, Old Court House street.,
P. B. No. 55, Calcutta.

Letter No. 7029 Accts/52-24 dated 24-11-1952.

Sirs,

Sub: Mangalore electric licence - Accounts for 1949-50.

Ref: Your letter No. Man/8346/22/1 dated 11-11-1952.

- o -

102179

With reference to your above, I would request you to furnish the following urgently:-

1) A copy of the statement of accounts ~~from~~ for 1951-52,

2) The anticipated increase in revenue for 1952-53 consequent on the increase in rates from 1-4-1952, based on the actuals for the actuals for the past six months.

3) The estimated clear profit and reasonable return for 1952-53

4) The total number of units sold during 1951-52 and that anticipated to be sold during 1952-53 tariff-war.

(Continued)

An early reply is requested.

AW.9P11
A.R till 1.1.53

Yours faithfully,

L. Thomas Lucyan

Chief Electrical Inspector to Govt.

Copy to the Secretary to Government, Public Works Department, Madras.9. with ref to Govt. Memo No 40663 P/52-8 dt 19.11.52 with a copy of licensee's letter referred to above. On receipt of the above particulars, the licensee's proposal to increase the rates from 1-4-1952 will be examined and a report submitted to Government.

ns.24.11.

Copy of letter No. Man/8346/22/1 dated 11-11-52 from M/s Octavious steel & Co., Ltd., Calcutta to the Chief Electrical Inspector, Madras.2.

Sub: Mangalore electric licence - Accounts for 1949-50.

With reference to your letter No. 7029 Accts/50-22 dated 7-11-52, we have to advise you that the preliminary figures in respect of the Accounts for the year ended 31-3-1952 indicate that the Clear Profit has fallen short of the Reasonable Return by Rs. 19,689/-, and the position is not, therefore, as good as we had originally estimated, and there will consequently be a considerable reduction inthe Tariff and Dividend Control Reserve.

To a great extent, however, we agree in principle with the argument put forward in your letter No. 7029 Accts/50-21 dated 19-9-52, and in the light of the latest figures we are looking into the question of a possible reduction in the incidence of the fuel cost adjustment.

/True copy/
C.N. Lakshmanan
Chief Accountant.

24.11

SECRETARY TO GOVERNMENT
26 NOV 1952
PUBLIC WORKS DEPARTMENT

31

Public Works Department.

*****

Memorandum No. 80780 A/52.1 dated 21st November 1952.

***

100963 Sub:- Electricity . Mangalore Electric licence - collection of Duty by Government - Exemption from levy.

Ref:- From the Kanara chamber of commerce Mangalore Memorandum dated 21-9-52.

Enclosure

An extract from the reference cited on the above subject is forwarded to the Chief Electrical Inspector to Government for early remarks through the Chief Engineer (Electricity)

A.J. Chandy,
Assistant Secretary to Government.

To The Chief Electrical Inspector to Government. with encl.
Copy to the Chief Engineer (Electricity) with encl.
Copy to 'P' Section. with encl.

Forwarded/By Order.

K.V. Narayanaswami
Superintendent.

G.H.S/~~22~~.11.
24/11

Extract from the Memorandum dt 21-9-1952 of Kanara Chamber of Commerce Mangalore ~~[illegible]~~ To The Hon'ble Sri N. Ranga Reddi, Minister for Public Works, Government of Madras, Camps, Managalore.

We further submit that the increase in the cost of oil and the heavy duty levied by the Government have pushed up the rates for t industrial power to make it uneconomic to the industries. Therefore we urge, Sir, that this ~~firm~~ district which is not served by cheap hydro-electric power should be exempted from the levy of this duty.

/True copy/

K.V. Narayanaswami
Superintendent.

G.H.S/~~22~~.11.
24/11

P.W.D. P.1

The reply from the C.E.I.G. may be awaited till 25/12/52.

25/11/52.

2.12.52

28.11.52

33

~~Copy of~~ Extract of note file bearing en 080780 A/52

AC X on 57 cb the

Chamber of Commerce has submitted that the increase in the cost of oil and the heavy duty levied by the Government have pushed up the rates for supply of industrial power to make it uneconomic to the Industries and the chamber has therefore requested that the District of South Kanara may be exempted from the levy of this duty. Extract of the relevant portions may be forwarded to the Chief Electrical Inspector to Government for remarks through the Chief Engineer (Electricity). A draft memoransum is submitted for approval.

/True copy/

K. V. Narayanaswami.
Superintendent.

G.H.3/~~22~~ 15c 11.
24/11

100763/52 A

953 P/52

35

Tel:-"Electricity".

Electricity Department.

From

Sri.K.V.Karantha, M.A., M.I.E.,
Chief Electrical Inspector to Government,
157, Mount Road, M a d r a s-2.

P.W.D, Pt.

To

104682

The Secretary to Government,
Public Works Department,
Fort St. George, M a d r a s-9.

The original letter may be sent to the C.E.(E) may be awaited till 10.1.53.

Through

The Chief Engineer for Electricity,
157, Mount Road, M a d r a s-2.

Letter No.654 Accts./52-5 dated 4-12-1952.

Sir,

Sub:- Electricity - Mangalore Electric Licence - Collection of duty by Government - Exemption from levy.

Ref:- Government Memorandum No.80780 A/52-1 dated 21-11-1952.

--0o0--

With reference to Government Memorandum cited above, I have to state that a similar request was made by the Western India Tile Manufacturer's Association vide paragraph 4 of Government Endorsement No.40665 P/52-1 dated 29-5-1952. The question relating to the enhancement made in the rates for energy supplied to industrial purpose has not yet been finally settled. In this connection I invite a reference to copy of my letter No.7029 Accts./ 50-24 dated 24-11-1952. On receipt of particulars from the Licensee the position will be considered and my further remarks submitted.

Regarding exemption from payment of electricity duty, I would invite a reference to my remarks in paragraph two of my letter No.654 Accts./ 52-4 dated 1-10-52 and have to state that this would involve amendments to the Duty Act.

However this may be deferred till the decision regarding the increased rates made by the Licensee and the Chamber of Commerce, Mangalore informed that the matter is under correspondance with the Licensee.

Yours faithfully,

Chief Electrical Inspector to Govt.

cnd/5-12-52.

Copy to the Chief Engineer for Electricity, 157, Mount Road, Madras-2 with copy to this office letter No.654 Accts./52-4 dated 1-10-52.

Encl:- 1.

Advance copy to the Secretary to Government, Public Works Department, Fort St. George, Madras-9 for information.

--0o0--

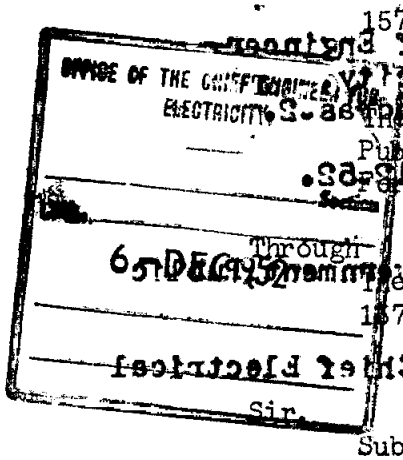
Same as on page 1

Tel:-"Electricity".

Electricity Department.

From

Sri.K.V.Karantha, M.A., M.I.E.,
Chief Electrical Inspector to Government,
157, Mount Road, M a d r a s-2.



The Secretary to Government,
Public Works Department,
Fort St. George, M a d r a s-9.

Through-

The Chief Engineer for Electricity,
157, Mount Road, M a d r a s-2.

Letter No.654 Accts./52-5 dated 1-12-1952.

Sir,

Sub:- Electricity - Mangalore Electric Licence - Collection of duty by Government - Exemption from levy.
Ref:- Government Memorandum No.80780 A/52-1 dated 21-11-1952.

--0o0--

To

With reference to Government Memorandum cited above, I have to state that a similar request was made by the Western India Tile Manufacturer's Association vide paragraph 4 of Government Endorsement No.40663 P/52-1 dated 29-5-1952. The question relating to the enhancement made in the rates for energy supplied to industrial purpose has not yeat ben finally settled. In this connection I invite a reference to copy of my letter No.7029 Accts./ 50-24 dated 24-11-1952. On receipt of particulars from the Licensee the position will be considered and my further remarks submitted.

Regarding exemption from payment of electricity duty, I would invite a reference to my remarks in paragraph two of my letter No.654 Accts./ 52-4 dated 1-10-52 and have to state that this would involve amendments to the Duty Act.

However this may be deferred till the decision regarding the increased rates made by the Licensee and the Chamber of Commerce, Mangalore informed that the matter is under correspondance with the Licensee.

Yours faithfully,

Karantha

cnd/5-12-52. Chief Electrical Inspector to Govt.

Copy to the Chief Engineer for Electricity, 157,Mount Road, Madras-2 with copy to this office letter No.654 Accts./52-4 dated 1-10-52.
Encl:- 1.

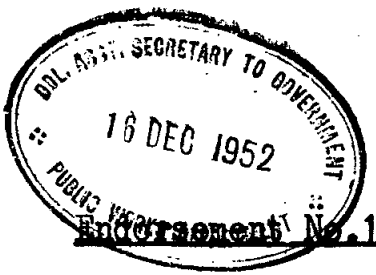
Advance copy to the Secretary to Government, Public Works Department, Fort St. George, Madras-9 for information.

--0o0--

P

39
107224

Government Electricity Department



Office of the Chief Engineer
for Electricity,
157, Mount Road, Madras-2.

Endorsement No.1407-M/52-3, dated 12th December 1952.

Sub: Electricity - Mangalore Electric Licence - Collection of duty by Government - Exemption from levy.

p35 ante

Ref: Letter No.654 Accts/52-5, dated 4.12.52, from the C.E.I.G. to the Secretary to Government, Public Works Department, Madras.

Forwarded to the Secretary to Government, Public Works Department.

p35 ante

2. I endorse the remarks of the Chief Electrical Inspector to Government.

M T Subramaniam
For Chief Engineer for Electricity.

To
The Secretary to Government,
Public Works Department, Madras-9.
nc/12.12.

40

Government Electricity Department

Office of the Chief Engineer
for Electricity,
27, Mount Road, Madras-2.

Endorsement No.ADV-M/52-3, dated 12th December 1952.

Sub: Electricity - Bangalore electric license - Collection of duty by Government - Exemption from levy.

Ref: Letter No.651 Accts/52-5, dated 4.12.52, from the D.A.I.G. to the Secretary to Government, Public Works Department, Madras.

Forwarded to the Secretary to Government, Public Works Department.

2. I endorse the remarks of the Chief Electrical Inspector to Government.

For Chief Engineer for Electricity

To

The Secretary to Government,
Public Works Department, Madras-9.
No/12.12.

40663 P

41

C.F. 30.

ELECTRICITY **DEPARTMENT.**

Received ..... 19 . *Registered* ..... 23 DEC 1952 19

DEPUTY SECRETARY TO GOVERNMENT
PUBLIC WORKS DEPARTMENT

109310

Subject. Mangalore Electric Supply Company, Limited - Increase in rates for Industrial purposes.

--:--

ENCLOSURES.
No. Extract of letter dated 18-3-52.
Spare copies.....

43-44-Lr.Lw

No. 7029-Accts/50-25.

Station 157, Mount Rd., Madras-2. *Dated the* 18th December 19 52.

From (Name) SRI K.V.KARANTHA, M.A., M.I.E.,

(Designation) Chief Electrical Inspector to Government.

To The Secretary to the Government of Madras,

PUBLIC WORKS Department.

Sir,

Further to copy of my letter No.7029-Accts/50-24 dated 24-11-52 to Government I submit the following further report.

2 The clear profit and depreciation statements submitted by the licensee for 1949-50 were scrutinised and it was found that the clear profit has exceeded the reasonable return by Rs.47,165 as against Rs.32,981 furnished by the licensee.

3 The difference was due to the following reasons. For purposes of capital base the licensee has taken the cost of original assets less contributions made by consumers towards the cost of construction of service lines subsequent to the date of commencement of Electric Supply Act.

4 Loose tools to the value of Rs.6,130/- was included under original cost of fixed assets but the licensee has included them under stores. A sum of Rs.3,285/- being the supervision charges on service connections collected from consumers was not included in the licensee statements.

P43

5 The above discrepancies were pointed out to the licensee and Extract of his letter dated 18-3-1952 is enclosed.

42

~~(2)~~

6 The licensee contends that for purposes of capital base-House Service Connections only the amount received from consumers after the date on which the Electric supply Act come into force i.e., from October, 1948, is to be deducted. Similar points were raised by the licensee in respect of Tinnevelly Tuticorin and Salem Erode Electric Licence accounts forwarded to Government in my letter Nos. 7030 Accts/50-21 dated 12-11-52 and 6994 Accts/50-17 dated 25-11-1952, respectively. I request that this may be examined by Government.

7 Regarding Loose tools licensee wants this to be included under stores and thereby reduce the amount of depreciation. The above is not correct. The prescribed rate of depreciation on loose tools is 30% and this should be shown under fixed assets.

8 The licensee contends that the supervision charges on consumers portion of service connections should not be taken as an item of income for purposes of computing clear profit as this item will not fall under any of the sub clauses as detailed under para XVII 2(a) of the Sixth Schedule to the Electric Supply Act. It is also stated that the item is not treated as income for the purpose of income tax. This may please be examined by Government and orders passed.

9 The Licensee increased his rates for tariffs on the basic rate of two annas and less from 1-4-1952 at the following rates.

"If the price of fuel oil is more than Rs.75/- per ton (exclusive of tax) ex-power house, then for the rise of every complete and aggregate amount of Rs.5/- only in the aforesaid price of Rs.75/- there shall be a proportionate rise at the rate of 0.03 of an anna per unit in the price of energy and the maximum overall unit charge." A

10 The above raise was stated to be due to increase in the cost of fuel oil.

11 It was pointed out to the licensee that his clear profit for 1949-50 has exceeded the reasonable return and even in the accounts for 1950-51 the clear profit has exceeded the reasonable return by more than 36%.

12 The licensee has has reported that but for the increase in the rates the clear profit for 1952-53 would be short of the reasonable return by Rs.53,000/-.

13 It was pointed out to the licensee that according to Para II (2) of the Sixth Schedule to the Electricity Supply Act 1948, the tariff and dividends control reserve shall be available for disposal by the licensee to the extent by which his clear profit is less than reasonable return. As per 1949-50 and 1950-51 accounts the amount set apart for tariffs and dividend control reserve is Rs.21,590/- and Rs.7,938/-. These amounts can be adjusted to the extent the clear profit is less than reasonable return.

14 The licensee has reported that the preliminary figures in respect of accounts for 1951-52 indicate that the clear profit has fallen short of reasonable return by Rs.19,689/- and consequently there will be considerable reduction in the tariff and dividend control reserve.

15 The licensee has estimated the clear profit for 1952-53 as Rs.58,726 and the reasonable return at Rs.57,000. As this is within the prescribed limit no further action regarding reduction of rates appears possible at present. X

16 However the accounts of the licensee for 1950-51 and 1951-52 are yet to be audited. As soon as the audit is completed and audit report made available a further report will be sent to Government on feasibility of reduction of rates if any.

Yours faithfully,

19.12.52

Chief Electrical Inspector to Government.

Ad/19-12-52.

Extract of letter No. Man/A.C.162/5B dated 18-3-1952 from M/s Mangalore Electric Supply Co., Ltd., Calcutta. to the Chief Electrical Inspector to Government, Madras.2.

Sub: Accounts. Mangalore - Electric licence - Accounts for 1949-50.

With reference to your letter No. 7029. Accts/50-11 dated 1-3-52 re above, we have to observe as under:-

Capital Base.

(a) House Service Receipts.

In computing "Capital Base" we have, in accordance with the paragraph XVII of the Sixth Schedule to the Electricity(Supply) Act, 1948, taken "the original cost of fixed assets "less" contribution of service lines after the date on which the Act come into force." (i.e. after September 1948). We have to point out that "original cost of house service connections should, therefore, represent the total cost under this head, that is, total of both consumers portion and Company's portion. Deduction allowable, however, is only "the amount received from the Consumers after the date on which the Act come into force (i.e. from October 1948)" It is to be noted that the contributions from consumers before October 1948 should not according to the Act be deducted from the total cost.

made by the Consumers towards the cost of construction

We would point out also that contributions from consumers should according to the above provision, include the supervision charges on consumers' portion of service charges. We beg, therefore, to submit that your computation of Capital Base (re. House Services) as shown in the statement sent, is not in accordance with the provision of the Electricity (Supply) act, 1948.

b) Average Cost of Loose Tools - Rs. 6130/-

We have to point out that this item, which has not been taken into account in your computation of working capital, should be included.

c. Depreciation.

Please note that the total depreciation should be Rs. 5,69,326/- and not Rs. 5,75,455/- as shown in your Working Paper. We have to point out that Rs. 5,75,455/- includes Rs. 6,129/- being depreciation on "Loose Tools", which should not be included.

Clear Profit.

Supervision charges on consumers' portion of Service Connections - Rs. 3,285/-.

(p.t.o.)

44/

-12/-

We beg to contend your view that this amount should be treated as "income" for the purpose of computing "clear profit". We would point out that the above item does not fall within any of the sub-clauses as detailed under paragraph XVII (2) (a) of the Sixth Schedule to the Electricity (Supply) Act, 1948. It may be noted that the item referred to is not treated as "income" for the purpose of Income-Tax (Re. The Income Tax Commissioner, Bombay vs. Nasik Deolali, Broach and Ahmedabad Electricity Companies) and therefore does not come within the scope of paragraph XVII (2) (a) (vii) of the Sixth Schedule.

/True Extract/

C. N. Lakshmanan

Chief Accountant.

ad. 19.12.

9 45

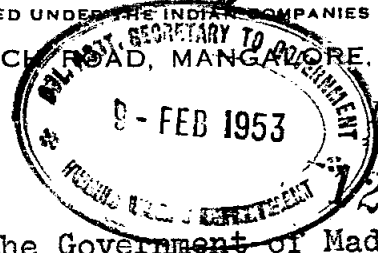
THE

Western India Tile Manufacturers' Association

(INCORPORATED UNDER THE INDIAN COMPANIES ACT).

ROSARIO CHURCH ROAD, MANGALORE, S. INDIA.

Cgrams: "WITMA"



Date 6th February 19 53.

2479

To
The Secretary to the Government of Madras,
Public Works Department (Electricity),
Madras.

Sir,

Electric Power - Rates for Industrial purposes
Your Ref: Memorandum No.40663.P.52.6. of 14-10-52.

p25 ante

We beg to submit that we have not received any final orders on our petition, even though it is several months now since we brought it to the notice of the Government.

As per your directive, our factories have been paying the enhanced rates claimed by the Electric Company. We pray that early and favourable orders may be passed.

Yours faithfully,
P. V. Venkataramaya
Manager.

47

P.W.D.(P.1).

MEMO NO. 40663 P/52-10 DATED 17.2.53.

Sub: Electricity - Mangalore Electric licence - Rates for supply of power for industrial purposes.

Ref: From The Western India Tile Manufacturers' Association, letter dated 20-5-1952.
Govt. Memo No.40663-P/52-6, dated 14-10-52.
From The W.I.T.M.Assn. letter dt 6.2.53.

The requests made by the Western India Tile Manufacturers' Association in its letter dated 20-5-52 cited above have been examined and the following orders are passed:-

(i) Waiver of Electricity duty:-

No exemption is granted to any class of private consumers from payment of Electricity duty. The request of the Association cannot be complied with.

(ii) Reduction of rates by the licensee:-

The C.E.I.G. has examined the feasibility of reduction of rates for supply of power charged by the licensee having regard to the financial results of the working of the licensee's undertaking. He has reported that there is no scope for reduction of licensee's rates for the present. The rates cannot therefore be ~~recommended~~ reduced at present.

(iii) Waiver of sales tax:-

As the transactions relating to the purchase of oil take place at Ernakulam, the sales tax is presumably levied by the Travancore-Cochin Government No action can therefore be taken by the Madras Govt. in the matter.

17.2.53

To
The Western India Tile Manufacturers' Association, Rosario Church Rd., Mangalore.

Copy to
The Kanara Chamber of Commerce, Mangalore.
(with ref. to Memorandum dated 21-9-52 to M(P.W).

Sub Letter Mangalore Elec Co
Increase in rates for industrial
purposes

Rev Deptt

In AS

The notes of P.W. from the middle of p 4 ante may be perused. With reference to para 5 on p 3 ante, it is submitted that no papers of the kind referred to at B on p 3 ante are pending in this Deptt. ~~His Dept may, therefore, suggest that the petition on pp 1-3 ante may be referred to the Bd of Rev (CT) for remarks on para 5 of the petition. After orders are passed the file may be returned to P.W. for action w.r.t. x above.~~ (P.W. will, no doubt, let this Deptt see the case after the Bd's report is received)

X

20/12

T.W.

"crude oil" is motor spirit other than petrol & as such, only retail sales of crude oil by the Mangalore Company are liable to tax under the Madras Sales of Motor Spirits Taxation Act & not under the M.G.S.T. Act. It is not clear what is meant by "paying tax on their purchase". The whole paragraph seems to be not quite clear. An extract of this may be sent to the Bd of Rev (CT) & the Bd asked to state what exactly the position is. P.W. may ~~state~~ send the file to this Deptt. for remarks after the Bd's reply is received. The file may be returned to P.W. for action w.r.t. A above.

Para 5 of p 3 of

A

Possibly the position is that the Mangalore Electric Co.

21/6/52 The Asst says that the Mangalore Electric Co. get their supplies of crude oil for Ernakulam. Possibly the dealers in Ernakulam have increased their price of crude oil, & the Travancore & Cochin Govt have also levied a duty and the dealers have passed on the duty & the consumer (the Mangalore Electric Co.) — vide paras 4 & 5 at pp 1-3 ante.

P.W.

-P 2-

4-1-1952

There seems to be no need to get a report from the Board. P.W. may please let this reply see the file, if necessary, after the report of the Chief Electrical Inspector is received. 'X'

Q
22/6/52

P.W.

Rev No 3708/M/52-1
23/6/52

A.S.

P.W.D. (R)

Please see the notes of the Rev. Dept. at pp. 11-12 above. The remarks of the C.E.I.G. may be awaited till 20-7-52.

27.6.52 27.6.52 28.6.52

5761

From the C.E.I.G.No.654 Accts/52-2- dated 23-6-52. p13 cf

xx xx xx

From the C.E.I.G.No.7029 Accts/50-25 d/18-12-52. pp41-42 cf

The file relates to a representation from the Western India Tile Manufacturer's Association against the enhancement of electricity rates for industrial purposes by the Mangalore electric licensee. pp1-3 cf

2. Prior to 1st April 1952, the licensee was charging the energy supplied to textile factories at a maximum of 2 annas per unit. Due to the increase in cost of fuel oil, the licensee effected an increase in the basic rate of 2 annas and less from 1-4-52 at the following rates:- p7 cf para 10, p42 cf para 9, p41 cf

"If the price of fuel oil is more than Rs.75/- per ton(exclusive of tax) ex-power house, then for the rise of every complete and aggregate amount of Rs. 5/- only in the aforesaid price of Rs.75/- there shall be a proportionate rise at the rate of 0.03 of an anna per unit in the price of energy and the maximum overall unit charge." A on p42 cf

As energy sold by licensees at more than 2 annas per unit is dutiable under the Madras Elecy. Duty Act, 1939, the Mangalore licensee has to pay electricity duty (of para 4, pp1-3 cf

half anna per unit) on the units sold by him to tile factories with effect from 1-4-52 consequent on the increase in rates referred to above. The Western India Tile Manufacturers' Association has represented that the above increase in rates has resulted in the enhancement of the rate per unit supplied to its member factories from 2 annas per unit to about 3½ annas per unit, out of which ½ anna will go to the Govt. as Elecy. Duty. In its letter on pp.1-3 c.f., the Association has explained that the tile industry, which is passing through critical times at present, is hard hit by the enhancement and has made the following requests:-

(i) that the electricity duty payable by the licensee on the energy sold to the tile factories may be waived and the rates charged to the factories may be reduced to that extent;

(ii) that the purchase of crude oil by the licensee may be exempted from Sales Tax and the benefit thus obtained by the licensee may be passed on to the industrial consumers; and

(iii) that other measures may be taken to reduce the rates charged by the licensee.

In his letter on pp.5-7 c.f., the licensee, while appreciating the difficulties with which the Tile Industry is confronted, has explained that the increase in rates is inevitable and has endorsed the Association's request in item (i) above. The Kanara Chamber of Commerce has also made a request similar to item (i) but wider in scope. The Chamber's request seems to be that all energy sold in the entire District of South Kanara may be exempted from the levy of electricity duty. Pending consideration of its requests, the Western India Tile Manufacturers' Association has been advised that the energy charges as claimed by the licensee may be

paid)

3. The remarks of the C.E.I.G. on the above (Vanjunthi) are on pp. 13, 23, 35 and 41-42 c.f. ~~The papers deal with~~ Cochin.

Item (i). Waiver of Electricity duty:- The C.E.I.G. has stated that exemption from payment of duty may involve modification to the Duty Act. The request in effect amounts to subsidising the tile industry out of State revenues. There seems to be no justification why a particular class of consumers should be singled out for special treatment. So far, no such exemption has been granted to any class of private consumers. There seems to be no case to comply with this request. The more general request of the Kanara Chamber of Commerce to exempt the consumers of the entire district does not also seem to deserve consideration.

Item (ii):- Waiver of Sales Tax:- The C.E.I.G. has no remarks to offer, as the transactions relating to the purchase of fuel oil by the licensees take place at Ernakulam and the sales-tax is presumably levied by the Travancore-Cochin Govt. It seems no action can be taken by this Govt. in this regard.

Item(iii). Reduction of rates for supply of power:- The C.E.I.G. has examined the feasibility of reduction of rates for supply of power charged by the licensee having regard to the financial results of the working of the licensee's undertaking. It is seen from his letter at pp.41-42 c.f. that there is no scope for reduction of rates for the present. The Western India Tile Manufacturers' Association may be informed accordingly.

4. The other points raised in the C.E.I.G.'s letter in paras 2-8 on pp.41-42 c.f. will be dealt with

P.W.D. No. 13(a) SP/52

Submitted to Beiley

separately after taking necessary extracts from the file.

5. Development, Revenue and Finance may see for remarks.

9/1/53 9.1.53

10.1.53 AS IV 10/1/53

12.1.53

Dev Rev Fin

ADDITIONAL ASST. SECRETARY TO GOVERNMENT 20 JAN 1953 5894N REVENUE DEPARTMENT

P.W.D. No. 40663 P/52

12.1.53

Dev (from) Dept 5596 from P.W.D. 15.1.53

notes of P.W.Dept. on pp 2-5 above may be perused. This Dept. may agree with the views of P.W.D in their note on pp 2-5 above. The file may be passed on to Revenue Dept.

16/1/53 16/1/53. 14/1/53

S 17/1 Rev

FOURTH ASSISTANT SECRETARY TO GOVERNMENT 15 JAN 1953 DEVELOPMENT DEPARTMENT

Rev dep. no. 5596 P dated 17.1.53

N/AY 20/1/53

To AS

Rev Dept

This Dept note on pp 1-2 ante and the further notes of P.W.D on pp 2-5 above may be perused. This Dept may agree with the views of P.W.D at A on p 4 ante in regard to item (ii). The file may be passed on to Finance

22.1.53 AS II 25/1/53 (AS II) 28.1.53

DEPUTY SECRETARY TO GOVERNMENT 7/2118 FEB 1953 PUBLIC WORKS DEPARTMENT

Rev no. 5894N/53

ADDITIONAL DEPUTY SECRETARY TO GOVERNMENT 7566 27 JAN 1953 Fin 4-0757/6 PWR FINANCE DEPARTMENT

Finance (PWA)

Notes of the Public Works department on pages 2-5 above may be perused.

Finance may agree with the views of P.W.D in para 3(a) on page 4 ante.

4/2/53 7/2/53 PWD

6

P.W.D. Pt.

The notes from p 2 ante may be perused. A draft memo to the Western India Tile Manufacturers' Assn. is submitted for approval.

17.2.53

16.2.53